## NOTICE OF REVOCATION AND RESTITUTION (By Consent)

Case No. 91-133-GA

Jacob R. Heffner, P14820, Roseville, Michigan, by Attorney Discipline Board Tri-County Hearing Panel #105.

- 1) Revocation;
- 2) Effective November 13, 1990.

Respondent and the grievance administrator filed a stipulation for consent order of discipline pursuant to MCR 9.115(F)(5) which was approved by the hearing panel and the Attorney Grievance Commission. Respondent pleaded nolo contendere to the allegations contained in Counts One(C)(i), (ii), Two(C)(i),(ii)(a)(b), Three(D)(i), Six(E)(ii),(iii), and Eight(E)(ii). The balance of the formal complaint was dismissed by stipulation.

Respondent was given a general durable power of attorney by a client. Respondent closed the client's bank account and deposited the proceeds into a new account with himself as sole signatory-After the client died, respondent closed the bank account with a balance of \$29,483.82. In violation of his duties, respondent commingled and misappropriated the funds; collected fees for claimed legal services without seeking or obtaining the prior approval of a probate court; claimed recovery for attorney fees and costs of approximately \$375 for services incurred beyond the statute of limitations, and of approximately \$10,500 for trips to the hospital, nursing home, and tax consultations incurred after his client died; failed to timely file a petition for commencement of probate proceedings; continued to hold himself out as an attorney while suspended; and failed to notify his client of his suspension. In a separate matter, respondent was retained In connection with a divorce matter, but commingled client trust funds with his own.

Respondent's conduct is found to be In violation of MCR 9.104 (1-4, 8); MCL 600.916; MCL 700-701; the Michigan Rules of Professional Conduct, 1.1(c); 1.2(a); 1.3; 1.5(a); 1.15(a,b); 5.5(a); 8.4(a-c); and Canons 1, 2, 6, 7 and 9 of the thenapplicable Code of Professional Responsibility, DR 1-102(A)(1,3-6); DR 2-106(A); DR 6-101(A)(3); DR 7-101(A)(1-3); DR 9-102 (A); DR 9-102(B)(4). Respondent is to make restitution to the estate in the amount,,of \$19,115.88. Costs were assessed In the amount of \$1087.55.